

ACTIVITY	TAX STATUS	RESTRICTIONS
Advertising	Non-taxable	
Appliance Rentals	Non-taxable	
Camps/Clinics	Non-taxable	
Chuck-A-Puck	Non-taxable	Gaming is generally not taxed
Commissions paid	Non-taxable	
Donations	Non-taxable	
Dorm Rentals	Non-taxable	
Fan bus fees	Non-taxable	
Fines (all)	Non-taxable	Includes library, parking, lost keys and ID's, dorm, etc.
Food/Food Service Contracts	Non-taxable	Food service contracts sold to NFL football teams or home consumption
Gifts	Non-taxable	
Grants	Non-taxable	
Health Club Memberships	Non-taxable	If for health purposes. Recreational use is a sale of a taxable service.
Laser Cards	Non-taxable	
Newspapers and subscriptions to periodicals/magazines	Non-taxable	
Lessons	Non-taxable	
Library and book fines and charges for books not returned	Non-taxable	
Long Distance/Voice Mail	Non-taxable	
Meals-Day Care	Non-taxable	If under contract
Meals-Student	Non-taxable	If under contract
Memberships	Non-taxable	Considered a donation if the donor receives no benefit
Membership dues in a school's student union	Non-taxable	
Newspapers and subscriptions to periodicals/magazines	Non-taxable	
Reimbursements	Non-taxable	
Rental of Space	Non-Taxable	If rented to a promoter selling tickets or to a group for non-recreational purposes (such as a religious/political meeting, graduation ceremony, trade show, antique show, wedding ceremony)
Research Fees	Non-taxable	
Royalties	Non-taxable	
Tuition	Non-taxable	Includes non-credit and extension
University ID cards/debit cards, including replacements	Non-taxable	

Vending-Food/Medicine, etc.	Non-taxable	If commissions are received and the sales tax is paid by the vendor
Vending-Games/Machines	Non-taxable	If commissions are received and the sales tax is paid by the vendor
Vending-Laundry	Non-taxable	For coin operated machines only (machines that take tokens are taxable)
Sales by a restaurant to the restaurant's employees during the employee's work hours	Non-taxable	
Admissions to athletic, amusement and entertainment events, e.g., football games, plays, concerts, movies, etc.	Taxable	
Beverage Bar Sales	Taxable	
Books/Textbooks	Taxable	
Business seminar and convention meals	Taxable	
Catering Services	Taxable	
Cable television	Taxable	
Cap and gown rentals	Taxable	
Clothing sales	Taxable	
Computer hardware or software except for custom computer software	Taxable	
Concession sales	Taxable	
Copies (photocopies, microfiche, videotape copies etc.)	Taxable	Exception: transcripts
Fees, dues, etc., paid for access or use of recreational, athletic or amusement facilities of equipment	Taxable	
Fax fees	Taxable	If sold to the public
Fermented malt beverages and intoxicating liquors	Taxable	
Flea Markets/Silent Auctions	Taxable	Occasional sales rules apply for student organizations
Food for animals or for use in R&D	Taxable	
Food Sales (other than Food Service)	Taxable	
Fundraiser sales	Taxable	Occasional sales rules apply for student organizations
Gift shop sales	Taxable	
Graduation fees	Taxable	
Intramural fees paid by students for use of rec. facilities	Taxable	

Long distance telephone services	Taxable	
Mandatory charges for material and other personal property billed subsequent to the billing for tuition	Taxable	
Meals	Taxable	To anyone not a student or a NFL team (family weekends are taxable)
Meals and sandwiches, heated food and beverages	Taxable	Unless served during the employees work hours
Meals not sold by the school but rather by affiliated orgs such as booster groups that are not part of the school	Taxable	
Meals-Faculty/Staff	Taxable	
Medicines, tonics, vitamins, and medicinal preparations in any form	Taxable	
Parking Permit Fees/Meters	Taxable	Exception: parking fines
Personal Property Rental	Taxable	Exception: transportation
Piano Maintenance	Taxable	
Portable stages, public address systems, chairs, pianos, forklift trucks, music racks, spotlights and projectors to groups using a schools theater	Taxable	
Printing or imprinting personal property	Taxable	
Rental of Space	Taxable	If for any recreational purpose (e.g. football, baseball fields, auditoriums), unless rented to a promoter selling tickets (wedding receptions)
Sales of tangible personal property	Taxable	
Soda fountain items, candy, chewing gum, lozenges, popcorn and confections	Taxable	
Soda water beverages, soft drinks, fruit drinks, ades that are not fruit juices	Taxable	
Surplus Property	Taxable	Unless the sales is to a tax exempt entity
Taxable services billed subsequent to the billing for tuition unless the services are required by specific educational course	Taxable	
Tickets for admission	Taxable	Occasional sale rules apply for student organization
Uniforms for employees or others	Taxable	
Wedding receptions meals	Taxable	